

Form 1040

Department of the Treasury - Internal Revenue Service

(99)

U.S. Individual Income Tax Return

2021

OMB No. 1545-0074

IRS Use Only - Do not write or staple in this space.

Filing Status ☒ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

Check only If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is one box. a child but not your dependent ▶

Your first name and middle initial Last name Your social security number
 JOEL E. JACOB [REDACTED]

If joint return, spouse's first name and middle initial Last name Spouse's social security number
 [REDACTED] [REDACTED]

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below.

State ZIP code

Foreign country name

Foreign province/state/county

Foreign postal code

Presidential Election Campaign
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

☐ You ☐ SpouseAt any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? ☐ Yes ☒ NoStandard Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependentDeduction ☐ Spouse itemizes on a separate return or you were a dual-status alienAge/Blindness You: ☐ Were born before January 2, 1957 ☐ Are blind Spouse: ☐ Was born before January 2, 1957 ☐ Is blind

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) if qualifies for (see instructions)	
				Child tax credit	Credit for other dependents
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	☒	☒
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	☒	☒

▶

1 Wages, salaries, tips, etc. Attach Form(s) W-2		STMT 1		1		328,352.	
2a Tax-exempt interest	2a	b Taxable interest	2b	529.			
3a Qualified dividends	3a	b Ordinary dividends	3b	3,964.			
4a IRA distributions	4a	b Taxable amount	4b				
5a Pensions and annuities	5a	b Taxable amount	5b				
6a Social security benefits	6a	b Taxable amount	6b				
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶				7	19,349.		
8 Other income from Schedule 1, line 10				8	564,129.		
9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶				9	916,323.		
10 Adjustments to income from Schedule 1, line 26				10	18,176.		
11 Subtract line 10 from line 9. This is your adjusted gross income ▶				11	898,147.		
12a Standard deduction or itemized deductions (from Schedule A)		12a	370,070.				
b Charitable contributions if you take the standard deduction (see instr.)		12b					
c Add lines 12a and 12b				12c	370,070.		
13 Qualified business income deduction from Form 8995 or Form 8995-A				13	98,703.		
14 Add lines 12c and 13				14	468,773.		
15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-				15	429,374.		

Standard Deduction for -

- Single or Married filing separately, \$12,550
- Married filing jointly or Qualifying widow(er), \$25,100
- Head of household, \$18,800
- If you checked any box under Standard Deduction, see instructions.

LHA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2021)

STMT 3	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	120,320.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	120,320.
	19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	120,320.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	6,942.
	24	Add lines 22 and 23. This is your total tax	24	127,262.
	25	Federal income tax withheld from:		
	a	Form(s) W-2 SEE STATEMENT 4	25a	88,285.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions) SEE STATEMENT 6	25c	1,155.
	d	Add lines 25a through 25c	25d	89,440.
	26	2021 estimated tax payments and amount applied from 2020 return STATEMENT 5	26	510,009.
	27a	Earned Income credit (EIC)	27a	
		Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instr. ☐		
	b	Nontaxable combat pay election	27b	
	c	Prior year (2019) earned income	27c	
	28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Recovery rebate credit. See instructions	30	
	31	Amount from Schedule 3, line 15	31	
	32	Add lines 27a and 28 through 31. These are your total other payments and refundable credits	32	
	33	Add lines 25d, 26, and 32. These are your total payments	33	599,449.
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	472,187.
	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here ☐	35a	
Direct deposit? See instructions.	b	Routing number	c	Type: ☐ Checking ☐ Savings
	d	Account number		
	36	Amount of line 34 you want applied to your 2022 estimated tax	36	472,187.
Amount	37	Amount you owe. Subtract line 33 from line 24. For details on how to pay, see instructions	37	
You Owe	38	Estimated tax penalty (see instructions)	38	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions ☒ Yes. Complete below. ☐ No

Designee's name **CAROL S RUBENFAER, CPA** Phone no. **()** Personal identification number (PIN) **()**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Preparer's signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
<i>Carol S Rubenfaer</i>		EXECUTIVE	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Paid

Preparer Use Only

Preparer's name **CAROL S RUBENFAER, CPA** Preparer's signature *Carol S Rubenfaer* Date **11/23/22** PTIN **()** Check if: ☐ Self-employed

Firm's name

RUBENFAER & ASSOCIATES PC

Firm's address

() Firm's EIN **()**

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2021)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2021

Attachment
Sequence No. 01

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

JOEL E. JACOB

Your social security number

Part 1 Additional Income

STATEMENT 8

1	Taxable refunds, credits, or offsets of state and local income taxes	STMT 7	STMT 9	1	0.
2a	Alimony received			2a	
b	Date of original divorce or separation agreement (see instructions) ▶				
3	Business income or (loss). Attach Schedule C			3	
4	Other gains or (losses). Attach Form 4797			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	564,129.
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation			7	
8	Other income:				
a	Net operating loss	8a	()		
b	Gambling income	8b			
c	Cancellation of debt	8c			
d	Foreign earned income exclusion from Form 2555	8d	()		
e	Taxable Health Savings Account distribution	8e			
f	Alaska Permanent Fund dividends	8f			
g	Jury duty pay	8g			
h	Prizes and awards	8h			
i	Activity not engaged in for profit income	8i			
j	Stock options	8j			
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k			
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l			
m	Section 951(a) inclusion (see instructions)	8m			
n	Section 951A(a) inclusion (see instructions)	8n			
o	Section 461(f) excess business loss adjustment	8o			
p	Taxable distributions from an ABL account (see instructions)	8p			
z	Other income. List type and amount ▶	8z			
9	Total other income. Add lines 8a through 8z			9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			10	564,129.

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2021

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	18,176.
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions)			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income. Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	18,176.

Schedule 1 (Form 1040) 2021

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2021

Attachment
Sequence No. 02

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

JOEL E. JACOB

Your social security number

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	0.
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	1,155.
12	Net investment income tax. Attach Form 8960	12	5,787.
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 2 (Form 1040) 2021

Part II Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount ▶	17a	
b	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount ▶	17z	
18	Total additional taxes. Add lines 17a through 17z		18
19	Additional tax from Schedule 8812		19
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, 18, and 19. These are your total other taxes. Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		21
			6,942.

Schedule 2 (Form 1040) 2021

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Go to www.irs.gov/ScheduleA for instructions and the latest information.
▶ Attach to Form 1040 or 1040-SR.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 18.

OMB No. 1545-0074

2021

Attachment
Sequence No. 07

Name(s) shown on Form 1040 or 1040-SR

Your social security number

JOEL E. JACOB

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others. 1 Medical and dental expenses (see instructions) 1 2 Enter amount from Form 1040 or 1040-SR, line 11 2 3 Multiply line 2 by 7.5% (0.075) 3 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- 4	
Taxes You Paid	5 State and local taxes. a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☐ SEE STATEMENT 11 5a b State and local real estate taxes (see instructions) SEE STATEMENT 14 5b c State and local personal property taxes 5c d Add lines 5a through 5c 5d e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) 5e 6 Other taxes. List type and amount ▶ 6 7 Add lines 5e and 6 7	172,204. 63,527. 235,731. 10,000. 10,000.
Interest You Paid	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐ 8a a Home mortgage interest and points reported to you on Form 1098. See instructions if limited SEE STATEMENT 13 8a b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶ 8b c Points not reported to you on Form 1098. See instructions for special rules 8c d Mortgage insurance premiums (see instructions) 8d e Add lines 8a through 8d 8e 9 Investment interest. Attach Form 4952 if required. See instructions 9 10 Add lines 8e and 9 10	39,803. 39,803.
Gifts to Charity	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions 11 12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 12 13 Carryover from prior year 13 14 Add lines 11 through 13 14	320,267. 320,267.
Casualty and Theft Losses	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions 15	
Other Itemized Deductions	16 Other - from list in instructions. List type and amount ▶ 16	
Total Itemized Deductions	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12a 17 18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐ 18	370,070.

LHA For Paperwork Reduction Act Notice, see the instructions for Forms 1040 and 1040-SR.
119501 12-21-21

Schedule A (Form 1040) 2021

SCHEDULE B

(Form 1040)

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

Interest and Ordinary Dividends

Go to www.irs.gov/ScheduleB for instructions and the latest information.

Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2021

Attachment
Sequence No. 08

Your social security number

JOEL E. JACOB

Part I

Interest

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address

COMERICA BANK

STATE OF ISRAEL

FROM K-1 - M. JACOB & SONS

Amount

18.

16.

495.

1

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 2 Add the amounts on line 1
- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b

2

529.

3

4

529.

Note: If line 4 is over \$1,500, you must complete Part III.

Amount

Part II

Ordinary Dividends

- 5 List name of payer
- MERRILL LYNCH - 88015
- PERSHING - 302580

2,328.

1,636.

5

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b

6

3,964.

Note: If line 6 is over \$1,500, you must complete Part III.

Part III

Foreign Accounts and Trusts

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. See instructions. 127501 11-04-21

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes

No

- 7a At any time during 2021, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions
- If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

X

- b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located

- 8 During 2021, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions

X

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule B (Form 1040) 2021

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to www.irs.gov/ScheduleD for instructions and the latest information.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2021

Attachment
Sequence No. 12

Name(s) shown on return

Your social security number

JOEL E. JACOB

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2				7

Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	1,181.	1,030.		151.
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions SEE STATEMENT 15				13 19,198.
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on page 2				15 19,349.

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2021

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	19,349.
- If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. - If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. - If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17 Are lines 15 and 16 both gains? ☒ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20 Are lines 18 and 19 both zero or blank and are you not filing Form 4952? ☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: - The loss on line 16; or (\$3,000), or if married filing separately, (\$1,500)	21	()
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. ☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040) 2021

Social security number or taxpayer identification no.

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

☒ (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)

☐ (E) Long-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS

☐ (F) Long-term transactions not reported to you on Form 1099-B

2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if **Box D** above is checked), line 9 (if **Box E** above is checked), or line 10 (if **Box F** above is checked) ►

123012 12-14-21

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

▶ Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074

2021

Attachment
Sequence No. 13

Name(s) shown on return

Your social security number

JOEL E. JACOB

Part I **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No

B If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

1a Physical address of each property (street, city, state, ZIP code)

A 6050 HAGGERTY, CANTON, MI 48188

B

C

1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	1		A 365		☐
B			B		☐
C			C		☐

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3	111,267.		
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9	1,930.		
10 Legal and other professional fees	10	10,000.		
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13	7,062.		
14 Repairs	14			
15 Supplies	15			
16 Taxes	16	7,456.		
17 Utilities	17	701.		
18 Depreciation expense or depletion	18	8,549.		
19 Other (list) ▶ STMT 16	19	4,955.		
20 Total expenses. Add lines 5 through 19	20	40,653.		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	70,614.		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22			

23a Total of all amounts reported on line 3 for all rental properties	23a	111,267.	
b Total of all amounts reported on line 4 for all royalty properties	23b		
c Total of all amounts reported on line 12 for all properties	23c		
d Total of all amounts reported on line 18 for all properties	23d	8,549.	
e Total of all amounts reported on line 20 for all properties	23e	40,653.	
24 Income. Add positive amounts shown on line 21. Do not include any losses	24	70,614.	
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25		
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26	70,614.	

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2021

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

JOEL E. JACOB

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II **Income or Loss From Partnerships and S Corporations** - Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	M. JACOB & SONS	S				
B	CREW HOUSE, LLC	P				
C	THE BOTTLE CREW, L.L.C.	S			X	
D						

Passive Income and Loss			Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1	
A	137,646.				
B				151,910.	
C			82,125.	286,084.	
D					
29a Totals	137,646.			437,994.	
b Totals			82,125.		
30 Add columns (h) and (k) of line 29a				30	575,640.
31 Add columns (g), (i), and (j) of line 29b				31	(82,125.)
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31				32	493,515.

Part III **Income or Loss From Estates and Trusts**

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss			Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1	
A				
B				
34a Totals				
b Totals				
35 Add columns (d) and (f) of line 34a			35	
36 Add columns (c) and (e) of line 34b			36	()
37 Total estate and trust income or (loss). Combine lines 35 and 36			37	

Part IV **Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder**

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V **Summary * ENTIRE DISPOSITION OF NONPASSIVE ACTIVITY**

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	564,129.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions.	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2021

SCHEDULE E

Name **JOEL B. JACOB**

SSN/EIN

Passthrough **M. JACOB & SONS - M. JACOB & SONS**

ID

TAXPAYER

S CORPORATION

OTHER PASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E, PAGE 2								
Ordinary business income (loss)	152,119.							
Rental real estate income (loss)								
Other net rental income (loss)								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments								
Section 179 and carryover	14,473.							
Disallowed section 179 expense								
Excess farm loss								
Net income (loss)	137,646.							137,646.
First passive other								
Second passive other								
Cost depletion								
Percentage depletion								
Depletion carryover								
Disallowed due to 65% limitation								
Unreimbursed expenses (nonpassive)								
Nonpassive other	137,646.							137,646.
Total Schedule E (page 2)								
FORM 4797								
Section 1231 gain (loss)								
Section 179 recapture on disposition								
SCHEDULE D								
Net short-term cap. gain (loss)								
Net long-term cap. gain (loss)								
Section 1256 contracts & straddles								
FORM 4952								
Investment interest expense - Sch. A								
Other net investment income								
ITEMIZED DEDUCTIONS								
Charitable contributions	3,597.							3,597.
Deductions related to portfolio income								
Other	2,359.							2,359.

SCHEDULE E
INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

Name **JOEL E. JACOB**
Passthrough **M. JACOB & SONS - M. JACOB & SONS**
S CORPORATION

ID

SSN/EIN

TAXPAYER

2021

OTHER PASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
INTEREST AND DIVIDENDS								
Interest income	495.							495.
Interest from U.S. bonds								
Ordinary dividends								
Qualified dividends								
Tax-exempt interest income								
FORM 6251								
Depreciation adjustment after 12/31/86	-67.							-67.
Adjusted gain or loss								
Beneficiary's AMT adjustment								
Depletion (other than oil)								
Other								
MISCELLANEOUS								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc								
Royalties								
Royalty expenses/depletion								
Undistributed capital gains credit								
Backup withholding								
Credit for estimated tax								
Cancellation of debt								
Medical insurance - 1040								
Dependent care benefits								
Retirement plans								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL								
Other taxes/recapture of credits								
Credits								
Casualty and theft loss								
FORM 8995								
Qualified business income	137,646.							137,646.
Qualified service income								
Section 199A W-2 wages	235,955.							235,955.
Section 199A unaadjusted basis	152,806.							152,806.

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2021

SCHEDULE E

Name **JOEL E. JACOB**
Passthrough CREW HOUSE, LLC
 PARTNERSHIP

ID

SSN/EIN
 TAXPAYER

SUBJECT TO RECHARACTERIZATION	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E, PAGE 2								
Ordinary business income (loss)								
Rental real estate income (loss)	151,910.							
Other net rental income (loss)								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments								
Section 179 and carryover								
Disallowed section 179 expense								
Excess farm loss								
Net income (loss)	151,910.							151,910.
First passive other								
Second passive other								
Cost depletion								
Percentage depletion								
Depletion carryover								
Disallowed due to 65% limitation								
Unreimbursed expenses (nonpassive)								
Nonpassive other								
Total Schedule E (page 2)	151,910.							151,910.
FORM 4797								
Section 1231 gain (loss)								
Section 179 recapture on disposition								
SCHEDULE D								
Net short-term cap. gain (loss)								
Net long-term cap. gain (loss)								
Section 1256 contracts & straddles								
FORM 4952								
Investment interest expense - Sch. A								
Other net investment income								
ITEMIZED DEDUCTIONS								
Charitable contributions	49,714.							49,714.
Deductions related to portfolio income								
Other								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2021

SCHEDULE E

Name **JOEL R. JACOB**

Passthrough CREW HOUSE, LLC

PARTNERSHIP

ID

SSN/EIN

TAXPAYER

SUBJECT TO RECHARACTERIZATION	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
INTEREST AND DIVIDENDS								
Interest income								
Interest from U.S. bonds								
Ordinary dividends								
Qualified dividends								
Tax-exempt interest income								
FORM 6251								
Depreciation adjustment after 12/31/86	-159.							-159.
Adjusted gain or loss								
Beneficiary's AMT adjustment								
Depletion (other than oil)								
Other								
MISCELLANEOUS								
Self-employment earnings (loss)/Wages								
Gross farming & fishing Inc								
Royalties								
Royalty expenses/depletion								
Undistributed capital gains credit								
Backup withholding								
Credit for estimated tax								
Cancellation of debt								
Medical insurance - 1040								
Dependent care benefits								
Retirement plans								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL								
Other taxes/recapture of credits								
Credits								
Casualty and theft loss								
FORM 8995								
Qualified business income	151,910.							151,910.
Qualified service income								
Section 199A W-2 wages								
Section 199A unadjusted basis	2,697,350.							2,697,350.

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2021

SCHEDULE E

Name **JOEL E. JACOB**

Passthrough **THE BOTTLE CREW, L.L.C.**

S CORPORATION

ID

SSN/EIN

TAXPAYER

NONPASSIVE

SCHEDULE E, PAGE 2

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
Ordinary business income (loss)	286,084.							
Rental real estate income (loss)								
Other net rental income (loss)								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments								
Section 179 and carryover	82,125.							
Disallowed section 179 expense								
Excess farm loss								
Net income (loss)	203,959.							203,959.
First passive other								
Second passive other								
Cost depletion								
Percentage depletion								
Depletion carryover								
Disallowed due to 65% limitation								
Unreimbursed expenses (nonpassive)								
Nonpassive other								
Total Schedule E (page 2)	203,959.							203,959.
FORM 4797								
Section 1231 gain (loss)								
Section 179 recapture on disposition								
SCHEDULE D								
Net short-term cap. gain (loss)								
Net long-term cap. gain (loss)								
Section 1256 contracts & straddles								
FORM 4952								
Investment interest expense - Sch. A								
Other net investment income								
ITEMIZED DEDUCTIONS								
Charitable contributions								
Deductions related to portfolio income								
Other	826.							826.

SCHEDULE E

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2021

Name **JOEL R. JACOB**

SSN/EIN

Passthrough THE BOTTLE CREW, L.L.C.

ID

TAXPAYER

S CORPORATION

NONPASSIVE		K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
INTEREST AND DIVIDENDS									
Interest income									
Interest from U.S. bonds									
Ordinary dividends									
Qualified dividends									
Tax-exempt interest income									
FORM 6251									
Depreciation adjustment after 12/31/86									
Adjusted gain or loss									
Beneficiary's AMT adjustment									
Depletion (other than oil)									
Other									
MISCELLANEOUS									
Self-employment earnings (loss)/Wages		328,352.							328,352.
Gross farming & fishing inc									
Royalties									
Royalty expenses/depletion									
Undistributed capital gains credit									
Backup withholding									
Credit for estimated tax									
Cancellation of debt									
Medical insurance - 1040		18,176.							18,176.
Dependent care benefits									
Retirement plans									
Passthrough adjustment to Form 1040									
Penalty on early withdrawal of savings									
NOL									
Other taxes/recapture of credits									
Credits									
Casualty and theft loss									
FORM 8995									
Qualified business income		203,959.							203,959.
Qualified service income									
Section 199A W-2 wages		2,759,914.							2,759,914.
Section 199A unadjusted basis		1,676,900.							1,676,900.

SCHEDULE 8812
(Form 1040)

**Credits for Qualifying Children
and Other Dependents**

OMB No. 1545-0074

2021

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to www.irs.gov/Schedule8812 for instructions and the latest information.

Attachment
Sequence No. 47

Name(s) shown on return

Your social security number

JOEL E. JACOB

Part I-A Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	898,147.
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	898,147.
4a	Number of qualifying children under age 18 with the required social security number	4a	1
b	Number of children included on line 4a who were under age 6 at the end of 2021	4b	0
c	Subtract line 4b from line 4a	4c	1
5	If line 4a is more than zero, enter the amount from the Line 5 Worksheet ; otherwise, enter -0- STMT 2.0	5	2,000.
6	Number of other dependents, including any qualifying children who are not under age 18 or who do not have the required social security number	6	1
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4a.			
7	Multiply line 6 by \$500	7	500.
8	Add lines 5 and 7	8	2,500.
9	Enter the amount shown below for your filing status. • Married filing jointly - \$400,000 • All other filing statuses - \$200,000	9	200,000.
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	699,000.
11	Multiply line 10 by 5% (0.05)	11	34,950.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	0.
13	Check all the boxes that apply to you (or your spouse if married filing jointly). A Check here if you (or your spouse if married filing jointly) had a principal place of abode in the United States for more than half of 2021 ☒ B Check here if you (or your spouse if married filing jointly) were a bona fide resident of Puerto Rico for 2021 ☐		

Part I-B Filers Who Check a Box on Line 13

Caution: If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C.

14a	Enter the smaller of line 7 or line 12	14a	
b	Subtract line 14a from line 12	14b	
c	If line 14a is zero, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet A	14c	0.
d	Enter the smaller of line 14a or line 14c	14d	
e	Add lines 14b and 14d	14e	
f	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0-.	14f	0.
Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.			
g	Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III	14g	0.
h	Enter the smaller of line 14d or line 14g. This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR	14h	0.
i	Subtract line 14h from line 14g. This is your refundable child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR	14i	0.

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 8812 (Form 1040) 2021

Part I-C Filers Who Do Not Check a Box on Line 13**Caution:** If you checked a box on line 13, do not complete Part I-C.

15a Enter the amount from the Credit Limit Worksheet A	15a
b Enter the smaller of line 12 or line 15a	15b
Additional child tax credit. Complete Parts II-A through II-C if you meet each of the following items.	
1. You are not filing Form 2555.	
2. Line 4a is more than zero.	
3. Line 12 is more than line 15a.	
c If you completed Parts II-A through II-C, enter the amount from line 27; otherwise, enter -0-	15c
d Add lines 15b and 15c	15d
e Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0-	15e
Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.	
f Subtract line 15e from line 15d. If zero or less, enter -0- on lines 15f through 15h and go to Part III	15f
g Enter the smaller of line 15b or line 15f. This is your nonrefundable child tax credit and credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR	15g
h Subtract line 15g from line 15f. This is your additional child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR	15h

Part II-A Additional Child Tax Credit (use only if completing Part I-C)**Caution:** If you file Form 2555, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.**Caution:** If you checked a box on line 13, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.

16a Subtract line 15b from line 12. If zero, skip Parts II-A and II-B and enter -0- on line 27	16a
b Number of qualifying children under 18 with the required social security number: X \$1,400. Enter the result. If zero, skip Parts II-A and II-B and enter -0- on line 27 TIP: The number of children you use for this line is the same as the number of children you used for line 4a.	16b
17 Enter the smaller of line 16a or line 16b	17
18a Earned income (see instructions)	18a
b Nontaxable combat pay (see instructions)	18b
19 Is the amount on line 18a more than \$2,500? ☐ No. Leave line 19 blank and enter -0- on line 20. ☐ Yes. Subtract \$2,500 from the amount on line 18a. Enter the result	19
20 Multiply the amount on line 19 by 15% (0.15) and enter the result Next. On line 16b, is the amount \$4,200 or more? ☐ No. If line 20 is zero, enter -0- on line 15c. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. ☐ Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.	20

Part II-B Certain Filers Who Have Three or More Qualifying Children

21 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions	21
22 Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22
23 Add lines 21 and 22	23
24 1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.	24
25 Subtract line 24 from line 23. If zero or less, enter -0-	25
26 Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27.	26

Part II-C Additional Child Tax Credit

27 Enter this amount on line 15c	27
---	-----------

Part III Additional Tax (use only if line 14g or line 15f is zero)

28a	Enter the amount from line 14f or line 15e, whichever applies	28a	
b	Enter the amount from line 14e or line 15d, whichever applies	28b	
29	Excess advance child tax credit payments. Subtract line 28b from line 28a. If zero, stop; you do not owe the additional tax	29	
30	Enter the number of qualifying children taken into account in determining the annual advance amount you received for 2021. See your Letter 6419 for this number. If you are missing your Letter 6419, you are filing a joint return, or you received more than one Letter 6419, see the instructions before entering a number on this line Caution: If the amount on this line doesn't match the number of qualifying children reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.	30	
31	Enter the smaller of line 4a or line 30	31	
32	Subtract line 31 from line 30. If zero, skip to line 40 and enter the amount from line 29; otherwise, continue to line 33	32	
33	Enter the amount shown below for your filing status. • Married filing jointly or Qualifying widow(er) - \$60,000 • Head of household - \$50,000 • All other filing statuses - \$40,000	33	
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	
35	Enter the amount from line 34	35	
36	Divide line 34 by line 35. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	36	
37	Multiply line 32 by \$2,000	37	
38	Multiply line 37 by line 36	38	
39	Subtract line 38 from line 37	39	
40	Subtract line 39 from line 29. If zero or less, enter -0-. This is your additional tax. If more than zero, enter this amount on Schedule 2 (Form 1040), line 19	40	

Schedule 8812 (Form 1040) 2021

Qualified Business Income Deduction

OMB No. 1545-2994

2021Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8995A for instructions and the latest information.Attachment
Sequence No. **55A**

Name(s) shown on return

Your taxpayer identification number

JOEL E. JACOB

Note: You can claim the qualified business income deduction only if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions. Use this form if your taxable income, before your qualified business income deduction, is above \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	CREW HOUSE, LLC	☐	☐	[REDACTED]	☐
B	M. JACOB & SONS	☐	☐	[REDACTED]	☐
C	THE BOTTLE CREW, L.L.C.	☐	☐	[REDACTED]	☐

Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	2 151,910.	137,646.	203,959.
3 Multiply line 2 by 20% (0.20). If your taxable income is \$164,900 or less (\$164,925 if married filing separately; \$329,800 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3 30,382.	27,529.	40,792.
4 Allocable share of W-2 wages from the trade, business, or aggregation	4	235,955.	2,759,914.
5 Multiply line 4 by 50% (0.50)	5	117,978.	1,379,957.
6 Multiply line 4 by 25% (0.25)	6	58,989.	689,979.
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7 2,697,350.	152,806.	1,676,900.
8 Multiply line 7 by 2.5% (0.025)	8 67,434.	3,820.	41,923.
9 Add lines 6 and 8	9 67,434.	62,809.	731,902.
10 Enter the greater of line 5 or line 9	10 67,434.	117,978.	1,379,957.
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11 30,382.	27,529.	40,792.
12 Phased-in reduction. Enter the amount from line 26, if any	12		
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13 30,382.	27,529.	40,792.
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14		
15 Qualified business income component. Subtract line 14 from line 13	15 30,382.	27,529.	40,792.
16 Total qualified business income component. Add all amounts reported on line 15	16 98,703.		

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form 8995-A (2021)

Part III Phased-in Reduction

Complete Part III only if your taxable income is more than \$164,900 but not \$214,900 (\$164,925 and \$214,925 if married filing separately; \$329,800 and \$429,800 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

		A	B	C
17	Enter the amounts from line 3	17		
18	Enter the amounts from line 10	18		
19	Subtract line 18 from line 17	19		
20	Taxable income before qualified business income deduction	20		
21	Threshold. Enter \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly)	21		
22	Subtract line 21 from line 20	22		
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	23		
24	Phase-in percentage. Divide line 22 by line 23	24	%	
25	Total phase-in reduction. Multiply line 19 by line 24	25		
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business	26		

Part IV Determine Your Qualified Business Income Deduction

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27	98,703.	
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28		
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29	()	
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30		
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31		
32	Qualified business income deduction before the income limitation. Add lines 27 and 31	32	98,703.	
33	Taxable income before qualified business income deduction	33	528,077.	
34	Net capital gain. See instructions	34	22,525.	
35	Subtract line 34 from line 33. If zero or less, enter -0-	35	505,552.	
36	Income limitation. Multiply line 35 by 20% (0.20)	36	101,110.	
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36	37	98,703.	
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37	38		
39	Total qualified business income deduction. Add lines 37 and 38	39	98,703.	
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40	()	

Form 8995-A (2021)

Additional Medicare Tax

- If any line does not apply to you, leave it blank. See separate instructions.
 ► Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
 ► Go to www.irs.gov/Form8959 for instructions and the latest information.

2021Attachment
Sequence No. 71Name(s) shown on return
JOEL E. JACOBYour social security number
[REDACTED]**Part I Additional Medicare Tax on Medicare Wages**

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	328,352.	
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4	328,352.	
5	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	5	200,000.	
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		128,352.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		1,155.

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.)	8		
9	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	9		
10	Enter the amount from line 4	10		
11	Subtract line 10 from line 9. If zero or less, enter -0-	11		
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13		

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RTTA) Compensation

14	Railroad retirement (RTTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14		
15	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	15		
16	Subtract line 15 from line 14. If zero or less, enter -0-	16		
17	Additional Medicare Tax on railroad retirement (RTTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV	17		

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V	18		1,155.
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Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	5,916.	
20	Enter the amount from line 1	20	328,352.	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	4,761.	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		1,155.
23	Additional Medicare Tax withholding on railroad retirement (RTTA) compensation from Form W-2, box 14 (see instructions)	23		
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions)	24		1,155.

**Net Investment Income Tax -
Individuals, Estates, and Trusts**

OMB No. 1545-2227

2021Attachment
Sequence No. 72Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8960 for instructions and the latest information.

Name(s) shown on your tax return

JOEL E. JACOB

Your social security number or EIN

Part I Investment Income

- ☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)		1	529.
2	Ordinary dividends (see instructions)		2	3,964.
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	564,129.	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) STATEMENT 21	4b	-426,483.	
c	Combine lines 4a and 4b		4c	137,646.
5a	Net gain or loss from disposition of property (see instructions)	5a	19,349.	
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c		
d	Combine lines 5a through 5c		5d	19,349.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)		6	
7	Other modifications to investment income (see instructions) SEE STATEMENT 22		7	801.
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	162,289.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a		
b	State, local, and foreign income tax (see instructions)	9b	10,000.	
c	Miscellaneous investment expenses (see instructions)	9c		
d	Add lines 9a, 9b, and 9c		9d	10,000.
10	Additional modifications (see instructions)		10	
11	Total deductions and modifications. Add lines 9d and 10		11	10,000.

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-	12	152,289.
13	Modified adjusted gross income (see instructions)	13	898,147.
14	Threshold based on filing status (see instructions)	14	200,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	698,147.
16	Enter the smaller of line 12 or line 15	16	152,289.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17	5,787.
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8960 (2021)

Line 7 - Deduction Recoveries Worksheet

MICHIGAN

Keep for Your Records

1. Enter total amount of recovery included in gross income 1. 0.
- Don't include recoveries of items that are included in net investment income in the year of recovery (included on lines 1-6).
 - Don't include recoveries of items if the amount relates to a deduction taken in a tax year beginning before 2013.
 - Don't include recoveries of items if the amount relates to a deduction taken in a tax year beginning after 2012, and you weren't subject to the NIIT solely because your MAGI was below the applicable threshold.
- CAUTION** This rule doesn't apply if you incurred a net operating loss (NOL) in such year, and a portion of such NOL constitutes a section 1411 NOL.
2. Amount of the recovery that would've been included in gross income but for the application of the tax benefit rule under section 111 2. 6,580.
3. Total amount of recovery (add lines 1 and 2) 3. 6,580.
4. Enter the percentage of the deduction allocated to net investment income in the prior year. (If the deduction wasn't allocated between investment income and noninvestment income, enter 100%.) 4. .121772632
5. Enter the lesser of (a) line 3 multiplied by line 4, or (b) the total amount deducted on the prior year Form 8960 attributable to item recovered (after any deduction limitations imposed by section 67 or 68) 5. 801.

Calculation of recoveries when the deduction isn't taken into account in computing your section 1411 NOL

6. Multiply line 5 by 0.038 6. 30.
7. Enter the amount of net investment income in the year of the deduction (previous year's Form 8960, line 12, unless line 12 is zero, then previous year's Form 8960, line 8 minus line 11) 7. 307,410.
8. Add the amount on line 5 to line 7 8. 308,211.
9. Using the previous year's Form 8960, recalculate the NIIT for the year of the deduction by replacing the amount reported on line 12 with the amount reported on line 8 of this worksheet (don't use the net investment income reported on that year's Form 8960, line 12). Enter your recalculated NIIT here 9. 11,712.
10. Enter the NIIT reported for the year of the deduction 10. 11,682.
11. Subtract line 10 from line 9 11. 30.
12. Enter the smaller of line 6 or line 11 12. 30.
13. Divide line 12 by 3.8% (line 12 ÷ 0.038). Enter the result here and include on Form 8960, line 7 **AMOUNT FULLY TAXED. LINE 12 EQUALS LINE 6.** 13. 801.

Calculation of recoveries when the deduction is taken into account in computing your section 1411 NOL

14. Enter the amount of the section 1411 NOL in the year of the deduction (entered as a positive number) 14. _____
15. Enter the amount of the section 1411 NOL in the year of the deduction recomputed without the amount on line 5 (entered as a positive number, but not less than zero) 15. _____
16. Subtract line 15 from line 14. Enter the result here and include on Form 8960, line 7 16. _____

Lines 9 and 10 - Application of Itemized Deduction Limitations on Deductions Properly Allocable to Investment Income Worksheet

Keep for Your Records

Part III - Deductions Properly Allocable to Investment Income (Individuals Only)

1. Enter the amount of Miscellaneous Itemized Deductions properly allocable to investment income from column (C) of Part II:

	Description	Line	Amount
(a)	N/A	N/A	N/A
(b)	N/A	N/A	N/A

2. Enter the amount of state, local, and foreign income taxes that are properly allocable to investment income (limited to \$10,000, \$5,000 if MFS) STMT 23 2. 10,000.

3. Enter the amounts of other Itemized Deductions properly allocable to investment income

(Description and Form 8960 line number where they'll be reported):

	Description	Line	Amount
(a)			
(b)			

4. Enter the total deductions properly allocable to investment income. Enter the sum of lines 2 and 3 4. 10,000.

5. Enter the amount of total itemized deductions reported on Form 1040 5. 370,070.

6. Enter all other itemized deductions allowed but not subject to the section 68 deduction limitation:

(a)	Investment Interest Expense	N/A
(b)	Casualty Losses (other than losses described in section 165(c)(1))	N/A
(c)	Medical Expenses	N/A
(d)	Gambling Losses	N/A
(e)	Total of lines 6(a) through 6(d)	6e. <u>N/A</u>

7. Subtract line 6e from line 5 7. 370,070.
8. Enter the lesser of line 7 or line 4 8. 10,000.

TIP This is the amount of itemized deductions that are properly allocable to investment income. Use Part IV of this worksheet to reconcile this amount to the individual deduction amounts reported on Form 8960, lines 9 and 10.

Part IV - Reconciliation of Schedule A Deductions to Form 8960, Lines 9 and 10 (Individuals Only)

(A) Reenter the amounts and descriptions from Part III, lines 1 - 3.			(B) IF Part III, line 8 is less than Part III, line 4, THEN divide line 8 by line 4 AND enter the amount in column (B). IF the amounts reported on Part III, lines 4 and 8 are equal, THEN enter 1.00 in column (B).	(C) Multiply the individual amounts in column (A) by the amount in column (B). Enter these amounts in the appropriate location on lines 9 and 10.
Miscellaneous Itemized Deductions properly allocable to investment income:				
1.	(a) <u>N/A</u>	<u>N/A</u>	X	<u>N/A</u> = <u>N/A</u>
	(b) <u>N/A</u>	<u>N/A</u>	X	<u>N/A</u> = <u>N/A</u>
2.	State, local, and foreign income taxes	<u>10,000.</u>	X	<u>1.0000</u> = <u>10,000.</u>
Itemized Deductions Included on Line 3 of Part III:				
3.	(a) _____	_____	X	_____ = _____
	(b) _____	_____	X	_____ = _____

Form **8960****Net Investment Income Tax -
Individuals, Estates, and Trusts****2021**

CONNECTICUT

Name(s)
JOEL E. JACOBYour social security number or EIN
[REDACTED]**Part I Investment Income** ☐ Section 6013(g) election
☐ Regulations section 1.1411-10(g) election

1	Taxable interest		1	7.
2	Ordinary dividends		2	
3	Annuities from nonqualified plans		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	4a	1,974.	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business	4b	33.	
c	Combine lines 4a and 4b	4c	2,007.	
5a	Net gain or loss from disposition of property	5a		
b	Net gain or loss from disposition of property that is not subject to net investment income tax	5b		
c	Adjustment from disposition of partnership interest or S corporation stock	5c		
d	Combine lines 5a through 5c	5d		
6	Changes in investment income for certain CFCs and PFICs	6		
7	Other modifications to investment income	7		
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	2,014.	

Part II State Income Tax Pro-ratio for 2021 Income Tax Payments

9	State total income	9	1,981.
10	State income tax payments for 2021	10	120.
11	2021 state income tax payments attributable to investment income, line 8 divided by line 9 times line 10	11	120.

Part III State Income Tax Pro-ratio for 2020 Estimate Payments Made in 2021

12	State estimate payments for 2020	12	
13	Percent of state income taxes attributable to investment income for 2020	13	
14	2020 state estimate payments attributable to investment income, Line 12 times line 13	14	0.

Part IV State Income Tax Pro-ratio for Balance of Prior Years Tax Plus Extension Payments Paid in 2021

15	Balance of prior years tax plus extension payments paid in 2021	15	28.
16	Percent of state income taxes attributable to investment income for 2020	16	
17	Balance of prior years tax and extension payments attributable to investment income, Line 15 times line 16	17	0.

Part V Reduction of State Tax Deduction

18	Reduction of state tax deduction	18	()
19	Percent of state income taxes attributable to investment income for 2020	19	
20	Reduction of state tax deduction attributable to investment income, Line 18 times line 19	20	()

Part VI Total State Income Tax Payments Attributable to Investment Income

21	Combine lines 11, 14, 17 and 20. Carry to Form 8960, Line 9 Worksheet, Part III, line 2	21	120.
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Form 8960 (2021)

**Net Investment Income Tax -
Individuals, Estates, and Trusts****2021**

ILLINOIS

Name(s)

JOEL E. JACOB

Your social security number or EIN

Part I Investment Income☐ Section 6013(g) election☐ Regulations section 1.1411-10(g) election

1	Taxable interest		1	33.
2	Ordinary dividends		2	
3	Annuities from nonqualified plans		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	4a 22,249.		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business	4b -12,938.		
c	Combine lines 4a and 4b		4c	9,311.
5a	Net gain or loss from disposition of property	5a		
b	Net gain or loss from disposition of property that is not subject to net investment income tax	5b		
c	Adjustment from disposition of partnership interest or S corporation stock	5c		
d	Combine lines 5a through 5c		5d	
6	Changes in investment income for certain CFCs and PFICs		6	
7	Other modifications to investment income		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	9,344.

Part II State Income Tax Pro-ratio for 2021 Income Tax Payments

9	State total income	9	22,773.
10	State income tax payments for 2021	10	1,075.
11	2021 state income tax payments attributable to investment income, line 8 divided by line 9 times line 10	11	441.

Part III State Income Tax Pro-ratio for 2020 Estimate Payments Made in 2021

12	State estimate payments for 2020	12	
13	Percent of state income taxes attributable to investment income for 2020	13	.000000
14	2020 state estimate payments attributable to investment income. Line 12 times line 13	14	

Part IV State Income Tax Pro-ratio for Balance of Prior Years Tax Plus Extension Payments Paid in 2021

15	Balance of prior years tax plus extension payments paid in 2021	15	
16	Percent of state income taxes attributable to investment income for 2020	16	.000000
17	Balance of prior years tax and extension payments attributable to investment income. Line 15 times line 16	17	

Part V Reduction of State Tax Deduction

18	Reduction of state tax deduction	18	()
19	Percent of state income taxes attributable to investment income for 2020	19	
20	Reduction of state tax deduction attributable to investment income. Line 18 times line 19	20	()

Part VI Total State Income Tax Payments Attributable to Investment Income

21	Combine lines 11, 14, 17 and 20. Carry to Form 8960, Line 9 Worksheet, Part III, line 2	21	441.
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Form 8960 (2021)

**Net Investment Income Tax -
Individuals, Estates, and Trusts****2021**

MICHIGAN

Name(s)

JOEL E. JACOB

Your social security number or EIN

Part I Investment Income ☐ Section 6013(g) election
☐ Regulations section 1.1411-10(g) election

1	Taxable interest		1	529.
2	Ordinary dividends		2	3,963.
3	Annuities from nonqualified plans		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	4a	564,129.	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business	4b	-426,483.	
c	Combine lines 4a and 4b		4c	137,646.
5a	Net gain or loss from disposition of property	5a	19,349.	
b	Net gain or loss from disposition of property that is not subject to net investment income tax	5b		
c	Adjustment from disposition of partnership interest or S corporation stock	5c		
d	Combine lines 5a through 5c		5d	19,349.
6	Changes in investment income for certain CFCs and PFICs		6	
7	Other modifications to investment income		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	161,487.
Part II State Income Tax Pro-ratio for 2021 Income Tax Payments				
9	State total income		9	754,820.
10	State income tax payments for 2021	SEE STATEMENT 26	10	68,438.
11	2021 state income tax payments attributable to investment income, line 8 divided by line 9 times line 10		11	14,642.
Part III State Income Tax Pro-ratio for 2020 Estimate Payments Made in 2021				
12	State estimate payments for 2020		12	43,451.
13	Percent of state income taxes attributable to investment income for 2020		13	.121773
14	2020 state estimate payments attributable to investment income, Line 12 times line 13		14	5,291.
Part IV State Income Tax Pro-ratio for Balance of Prior Years Tax Plus Extension Payments Paid in 2021				
15	Balance of prior years tax plus extension payments paid in 2021		15	10,000.
16	Percent of state income taxes attributable to investment income for 2020		16	.121773
17	Balance of prior years tax and extension payments attributable to investment income, Line 15 times line 16		17	1,218.
Part V Reduction of State Tax Deduction				
18	Reduction of state tax deduction		18	(5,903)
19	Percent of state income taxes attributable to investment income for 2020		19	.121773
20	Reduction of state tax deduction attributable to investment income, Line 18 times line 19		20	(719)
Part VI Total State Income Tax Payments Attributable to Investment Income				
21	Combine lines 11, 14, 17 and 20. Carry to Form 8960, Line 9 Worksheet, Part III, line 2		21	20,432.

Form 8960 (2021)

**Net Investment Income Tax -
Individuals, Estates, and Trusts****2021**

NEBRASKA

Name(s)

JOEL E. JACOB

Your social security number or EIN

Part I Investment Income☐ Section 6013(g) election☐ Regulations section 1.1411-10(g) election

1	Taxable interest		1	24.
2	Ordinary dividends		2	
3	Annuities from nonqualified plans		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	4a	6,861.	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business	4b		
c	Combine lines 4a and 4b		4c	6,861.
5a	Net gain or loss from disposition of property	5a		
b	Net gain or loss from disposition of property that is not subject to net investment income tax	5b		
c	Adjustment from disposition of partnership interest or S corporation stock	5c		
d	Combine lines 5a through 5c		5d	
6	Changes in investment income for certain CFCs and PFICs		6	
7	Other modifications to investment income		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	6,885.

Part II State Income Tax Pro-ratio for 2021 Income Tax Payments

9	State total income		9	6,885.
10	State income tax payments for 2021	SEE STATEMENT 27	10	459.
11	2021 state income tax payments attributable to investment income, line 8 divided by line 9 times line 10		11	459.

Part III State Income Tax Pro-ratio for 2020 Estimate Payments Made in 2021

12	State estimate payments for 2020		12	
13	Percent of state income taxes attributable to investment income for 2020		13	
14	2020 state estimate payments attributable to investment income. Line 12 times line 13		14	

Part IV State Income Tax Pro-ratio for Balance of Prior Years Tax Plus Extension Payments Paid in 2021

15	Balance of prior years tax plus extension payments paid in 2021		15	
16	Percent of state income taxes attributable to investment income for 2020		16	
17	Balance of prior years tax and extension payments attributable to investment income. Line 15 times line 16		17	

Part V Reduction of State Tax Deduction

18	Reduction of state tax deduction		18	()
19	Percent of state income taxes attributable to investment income for 2020		19	
20	Reduction of state tax deduction attributable to investment income. Line 18 times line 19		20	()

Part VI Total State Income Tax Payments Attributable to Investment Income

21	Combine lines 11, 14, 17 and 20. Carry to Form 8960, Line 9 Worksheet, Part III, line 2		21	459.
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Form 8960 (2021)

Form **8960****Net Investment Income Tax -
Individuals, Estates, and Trusts****2021**

NORTH CAROLINA

Name(s)

JOEL E. JACOB

Your social security number or EIN

[REDACTED]

Part I Investment Income ☐ Section 6013(g) election
☐ Regulations section 1.1411-10(g) election

1	Taxable interest		1	
2	Ordinary dividends		2	
3	Annuities from nonqualified plans		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	4a	4,392.	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business	4b		
c	Combine lines 4a and 4b	4c		4,392.
5a	Net gain or loss from disposition of property	5a		
b	Net gain or loss from disposition of property that is not subject to net investment income tax	5b		
c	Adjustment from disposition of partnership interest or S corporation stock	5c		
d	Combine lines 5a through 5c	5d		
6	Changes in investment income for certain CFCs and PFICs	6		
7	Other modifications to investment income	7		
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8		4,392.
Part II State Income Tax Pro-ratio for 2021 Income Tax Payments				
9	State total income	9		4,450.
10	State income tax payments for 2021	10		231.
11	2021 state income tax payments attributable to investment income, line 8 divided by line 9 times line 10	11		228.
Part III State Income Tax Pro-ratio for 2020 Estimate Payments Made in 2021				
12	State estimate payments for 2020	12		
13	Percent of state income taxes attributable to investment income for 2020	13		
14	2020 state estimate payments attributable to investment income, Line 12 times line 13	14		
Part IV State Income Tax Pro-ratio for Balance of Prior Years Tax Plus Extension Payments Paid in 2021				
15	Balance of prior years tax plus extension payments paid in 2021	15		
16	Percent of state income taxes attributable to investment income for 2020	16		
17	Balance of prior years tax and extension payments attributable to investment income, Line 15 times line 16	17		
Part V Reduction of State Tax Deduction				
18	Reduction of state tax deduction	18		()
19	Percent of state income taxes attributable to investment income for 2020	19		
20	Reduction of state tax deduction attributable to investment income, Line 18 times line 19	20		()
Part VI Total State Income Tax Payments Attributable to Investment Income				
21	Combine lines 11, 14, 17 and 20. Carry to Form 8960, Line 9 Worksheet, Part III, line 2	21		228.

Form 8960 (2021)

Depreciation and Amortization
 (Including Information on Listed Property)

▶ Attach to your tax return.

SUMMARY

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2021

Attachment
 Sequence No. 179

JOEL E. JACOB

ALL BUSINESS ACTIVITIES

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,050,000.
2	Total cost of section 179 property placed in service (see instructions)	2	0.
3	Threshold cost of section 179 property before reduction in limitation	3	2,620,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,050,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
TOTAL ALLOWABLE PASS-THROUGH SECTION 179 EXPENSE 96,598.			
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	96,598.
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	96,598.
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	614,436.
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	96,598.
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2021	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year	/		30 yrs.	MM	S/L	
d 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Form **7203**(December 2021)
Department of the Treasury
Internal Revenue Service**S Corporation Shareholder Stock and
Debt Basis Limitations**

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form7203 for instructions and the latest information.

OMB No. 1545-2302

2021Attachment
Sequence No. 203

Name(s) shown on return

JOEL E. JACOB

Identifying number

Name of S corporation

THE BOTTLE CREW, L.L.C.

Employer identification number

Stock block (see instructions) ▶

Part I Shareholder Stock Basis

1	Stock basis at the beginning of the corporation's tax year	1	8,893,432.
2	Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a	Ordinary business income (enter losses in Part III)	3a	286,084.
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	373,500.
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	659,584.
5	Stock basis before distributions. Add lines 1, 2, and 4	5	9,553,016.
6	Distributions (excluding dividend distributions) Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	358,485.
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	9,194,531.
8a	Non deductible expenses	8a	
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	9,194,531.
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	100,301.
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13	14	100,301.
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-	15	9,094,230.

Part II Shareholder Debt Basis**Section A - Amount of Debt** (If more than three debts, see instructions.)

Description	Debt 1	Debt 2	Debt 3	Total
	☐ Formal note ☐ Open account debt	☐ Formal note ☐ Open account debt	☐ Formal note ☐ Open account debt	
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Combine lines 16 and 17				
19 Principal portion of debt repayment (this line doesn't include interest)	()	()	()	()
20 Loan balance at the end of the corporation's tax year. Combine lines 18 and 19				

Part II Shareholder Debt Basis (continued)**Section B - Adjustments to Debt Basis**

Description	Debt 1	Debt 2	Debt 3	Total
21 Debt basis at the beginning of the corporation's tax year	241,661.			241,661.
22 Enter the amount, if any, from line 17				
23 Debt basis restoration (see instructions)				
24 Debt basis before repayment. Combine lines 21, 22, and 23	241,661.			241,661.
25 Divide line 24 by line 18				
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24	241,661.			241,661.
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-	241,661.			241,661.
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)	0.			
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-	241,661.			241,661.

Section C - Gain on Loan Repayment

32 Repayment. Enter the amount from line 19				
33 Nontaxable repayments. Enter the amount from line 26				
34 Reportable gain. Subtract line 33 from line 32				

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss					
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions	82,125.		82,125.		
42 Charitable contributions					
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions	18,176.		18,176.		
46 Foreign taxes paid or accrued					
47 Total loss. Combine lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	100,301.		100,301.		

Form 7203 (12-2021)

Form **7203**(December 2021)
Department of the Treasury
Internal Revenue ServiceALTERNATIVE MINIMUM TAX
**S Corporation Shareholder Stock and
Debt Basis Limitations**

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form7203 for instructions and the latest information.

OMB No. 1545-2302

2021Attachment
Sequence No. 203

Name(s) shown on return

JOEL E. JACOB

Identifying number

Name of S corporation

THE BOTTLE CREW, L.L.C.

Employer identification number

Stock block (see instructions) ▶

Part I Shareholder Stock Basis

1	Stock basis at the beginning of the corporation's tax year	1	
2	Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a	Ordinary business income (enter losses in Part III)	3a	286,084.
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	373,500.
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	659,584.
5	Stock basis before distributions. Add lines 1, 2, and 4	5	659,584.
6	Distributions (excluding dividend distributions)	6	358,485.
Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.			
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	301,099.
8a	Nondeductible expenses	8a	
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	301,099.
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	100,301.
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13	14	100,301.
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-	15	200,798.

Part II Shareholder Debt Basis**Section A - Amount of Debt** (If more than three debts, see instructions.)

Description	Debt 1	Debt 2	Debt 3	Total
	☐ Formal note ☐ Open account debt	☐ Formal note ☐ Open account debt	☐ Formal note ☐ Open account debt	
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Combine lines 16 and 17				
19 Principal portion of debt repayment (this line doesn't include interest)	()	()	()	()
20 Loan balance at the end of the corporation's tax year. Combine lines 18 and 19				

Part I Shareholder Debt Basis (continued)**Section B - Adjustments to Debt Basis**

Description	Debt 1	Debt 2	Debt 3	Total
21 Debt basis at the beginning of the corporation's tax year				
22 Enter the amount, if any, from line 17				
23 Debt basis restoration (see instructions)				
24 Debt basis before repayment. Combine lines 21, 22, and 23				
25 Divide line 24 by line 18				
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24				
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-				
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-				

Section C - Gain on Loan Repayment

32 Repayment. Enter the amount from line 19				
33 Nontaxable repayments. Enter the amount from line 26				
34 Reportable gain. Subtract line 33 from line 32				

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss					
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions	82,125.		82,125.		
42 Charitable contributions					
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions	18,176.		18,176.		
46 Foreign taxes paid or accrued					
47 Total loss. Combine lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	100,301.		100,301.		

Form 7203 (12-2021)

FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 1

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T THE BOTTLE CREW LLC	328,352.	88,285.	13,955.		8,854.	5,916.
TOTALS	328,352.	88,285.	13,955.		8,854.	5,916.

FORM 1040 QUALIFIED DIVIDENDS STATEMENT 2

NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
MERRILL LYNCH - 88015	2,328.	1,540.
PERSHING - 302580	1,636.	1,636.
TOTAL INCLUDED IN FORM 1040, LINE 3A		3,176.

FORM 1040 TAX STATEMENT 3

DESCRIPTION	AMOUNT
FROM QUALIFIED DIVIDENDS AND CAPITAL GAIN WORKSHEET	120,320.
TOTAL TO FORM 1040, LINE 16	120,320.

FORM 1040 FEDERAL INCOME TAX WITHHELD - FORM(S) W-2 STATEMENT 4

T S DESCRIPTION	AMOUNT
T THE BOTTLE CREW LLC	88,285.
TOTAL TO FORM 1040, LINE 25A	88,285.

JOEL E. JACOB

FORM 1040	CURRENT YEAR ESTIMATES AND AMOUNT APPLIED FROM PREVIOUS YEAR	STATEMENT 5
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DESCRIPTION	AMOUNT
1ST QTR ESTIMATE PAYMENT	100,000.
2ND QTR ESTIMATE PAYMENT	125,000.
3RD QTR ESTIMATE PAYMENT	75,000.
PRIOR YEAR OVERPAYMENT APPLIED	210,009.
TOTAL TO FORM 1040, LINE 26	510,009.

FORM 1040	FEDERAL INCOME TAX WITHHELD - OTHER FORMS	STATEMENT 6
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DESCRIPTION	AMOUNT
FORM 8959, LINE 24	1,155.
TOTAL TO FORM 1040, LINE 25C	1,155.

SCHEDULE 1	STATE AND LOCAL INCOME TAX REFUNDS	STATEMENT	7
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	2020	2019	2018
	MICHIGAN		
GROSS STATE/LOCAL INC TAX REFUNDS	12,483.		
LESS: TAX PAID IN FOLLOWING YEAR	5,903.		
NET TAX REFUNDS MICHIGAN	6,580.		
	NEBRASKA		
GROSS STATE/LOCAL INC TAX REFUNDS	384.		
LESS: TAX PAID IN FOLLOWING YEAR			
NET TAX REFUNDS NEBRASKA	384.		
	NORTH CAROLINA		
GROSS STATE/LOCAL INC TAX REFUNDS	56.		
LESS: TAX PAID IN FOLLOWING YEAR			
NET TAX REFUNDS NORTH CAROLINA	56.		
TOTAL NET TAX REFUNDS	7,020.		

JOEL E. JACOB

SCHEDULE 1 REFUNDS ATTRIBUTABLE TO EST. TAX PAID FOLLOWING YR STATEMENT 8

	2020	STATE REFUND	AMOUNT SUBTRACTED FROM TAXABLE REFUND
	MICHIGAN		
STATE TAX PAID IN FOLLOW YEAR	53,451.		
	<u>X</u>		
TOTAL STATE TAX PAID 2020	113,037.	12,483. =	<u>5,903.</u>

SCHEDULE 1		TAXABLE STATE AND LOCAL INCOME TAX REFUNDS		STATEMENT	9
		2018	2019	2020	
NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT.				7,020.	
LESS: REFUNDS-NO BENEFIT DUE TO AMT -SALES TAX BENEFIT REDUCTION					
1	NET REFUNDS FOR RECALCULATION		0.	7,020.	
2	AMOUNT FROM PRIOR YEAR SCHEDULE A, LINE 5E			10,000.	
3	TOTAL OF PRIOR YEAR SCHEDULE A, LINES 5B AND 5C				
4	SUBTRACT LINE 3 FROM LINE 2 IF ZERO OR LESS, STOP HERE NONE OF YOUR REFUND IS TAXABLE	0.	0.	10,000.	
5	ENTER THE STATE AND LOCAL INCOME TAXES FROM PRIOR YEAR SCHEDULE A, LINE 5A			157,403.	
6	ENTER THE AMOUNT FROM LINE 1			7,020.	
7	SUBTRACT LINE 6 FROM LINE 5			150,383.	
8	ADD LINE 7 TO LINE 3			150,383.	
9	SUBTRACT LINE 8 FROM LINE 2			-140,383.	
10	ENTER THE LESSER OF LINE 4, LINE 6 OR LINE 9. IF ZERO OR LESS, STOP HERE. NONE OF YOUR REFUND IS TAXABLE. IF GREATER THAN ZERO, PROCEED TO LINE 11			-140,383.	
11	ALLOWABLE PRIOR YEAR ITEMIZED DEDUCTIONS				
12	ENTER YOUR PRIOR YEAR STANDARD DEDUCTION				
13	SUBTRACT LINE 12 FROM LINE 11				
14	ENTER THE SMALLER OF LINE 10 OR LINE 13.				
15	PRIOR YEAR TAXABLE INCOME				
16	AMOUNT TO INCLUDE ON SCHEDULE 1, LINE 1				
	* IF LINE 15 IS -0- OR MORE, USE AMOUNT FROM LINE 14				
	* IF LINE 15 IS A NEGATIVE AMOUNT, NET LINES 14 AND 15				
STATE AND LOCAL INCOME TAX REFUNDS PRIOR TO 2018					
TOTAL TO SCHEDULE 1, LINE 1					

JOEL E. JACOB

SCHEDULE 1 SELF-EMPLOYED HEALTH INSURANCE DEDUCTION WORKSHEET STATEMENT 10

JOEL E. JACOB

THE BOTTLE CREW, L.L.C.

1	NONSPECIFIED HEALTH INSURANCE PAYMENTS	18,176.
2	NET PROFIT FROM TRADE OR BUSINESS UNDER WHICH INSURANCE PLAN IS ESTABLISHED	328,352.
3	TOTAL OF ALL NET PROFITS AND EARNED INCOME. S CORPORATIONS SKIP TO LINE 9	
4	DIVIDE LINE 2 BY LINE 3	
5	DEDUCTIBLE PORTION OF SELF-EMPLOYMENT TAX	
6	LINE 4 TIMES LINE 5	
7	LINE 2 MINUS LINE 6	
8	SELF-EMPLOYED SEP, SIMPLE, AND QUALIFIED PLANS ATTRIBUTABLE TO TRADE OR BUSINESS NAMED ABOVE	
9	LINE 7 MINUS LINE 8. S CORPORATIONS ENTER WAGES RECEIVED	328,352.
10	FORM 2555, LINE 45 ATTRIBUTABLE TO THE TRADE OR BUSINESS NAMED ABOVE	
11	LINE 9 MINUS LINE 10	328,352.
12	SELF-EMPLOYED HEALTH INSURANCE DEDUCTION. LESSER OF LINE 1 OR LINE 11	18,176.

SCHEDULE A STATE AND LOCAL INCOME TAXES STATEMENT 11

DESCRIPTION	AMOUNT
FROM K-1 - M. JACOB & SONS	2,369.
FROM K-1 - THE BOTTLE CREW, L.L.C.	826.
THE BOTTLE CREW LLC	13,955.
WI STATE TAX PAYMENTS	484.
CALIFORNIA 1ST QTR ESTIMATE PAYMENTS	10,000.
CALIFORNIA 2ND QTR ESTIMATE PAYMENTS	12,000.
CALIFORNIA PRIOR YEAR ESTIMATE PAYMENTS	6,945.
CALIFORNIA PRIOR YEAR BALANCE DUE AND EXTENSION PAYMENTS	23,566.

JOEL E. JACOB

MICHIGAN 1ST QTR ESTIMATE PAYMENTS	18,000.
MICHIGAN 2ND QTR ESTIMATE PAYMENTS	12,000.
MICHIGAN 3RD QTR ESTIMATE PAYMENTS	12,000.
MICHIGAN PRIOR YEAR OVERPAYMENT APPLIED	12,483.
MICHIGAN PRIOR YEAR ESTIMATE PAYMENTS	43,451.
MICHIGAN PRIOR YEAR BALANCE DUE AND EXTENSION PAYMENTS	10,000.
CONNECTICUT PRIOR YEAR BALANCE DUE AND EXTENSION PAYMENTS	28.
REDUCTION OF STATE TAX DEDUCTION - STATE REFUNDS	-5,903.
TOTAL TO SCHEDULE A, LINE 5A	172,204.

SCHEDULE A	CASH CONTRIBUTIONS	STATEMENT 12
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DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT
ALYN HOSPITAL		3,600.	
BOCA RATON POLICE FOUNDATION		10,000.	
BROTHER DAN'S FOOD PANTRY		1,800.	
CAREGIVING NETWORK		7,000.	
CHARLEVOIX PUBLIC SCHOOLS		3,000.	
COMMUNITY FOUNDATION			
HOLLAND/ZEELAND AREA		18,000.	
FATHER FRED FOUNDATION		1,800.	
FEEDING AMERICA		2,500.	
FIDF		4,000.	
GLEANERS COMMUNITY FOOD BANK		2,086.	
GROWING HOPE GLOBALLY		13,000.	
HILLEL OF METRO DETROIT		500.	
HOLLYWOOD FOOD COALITION		18,000.	
JEWISH COMMUNITY CENTER CHABAD		18,000.	
JEWISH FEDERATION OF METRO DETROIT		25,000.	
JEWISH HISTORICAL SOCIETY		1,800.	
KINGMAN AREA FOOD BANK		7,000.	
LITTLE TRAVERSE BAY HUMANE SOCIETY		1,800.	
MAKE A WISH		1,000.	
MANNA FOOD PROJECT		4,300.	
MAZON		7,200.	
MISCELLANEOUS ORGANIZED CHARITIES		21,270.	
NWA FOOD BANK		20,000.	
ORT AMERICA		20,000.	
PETOSKEY MARCHING BAND		18,000.	
RICHSTONE FAMILY CENTER		5,000.	
RUHS BAND AND GUARD BOOSTERS		18,000.	
ST FRANCIS XAVIER PARISH		1,800.	

JOEL E. JACOB

VARIETY DETROIT	9,000.	
YAD EZRA	2,500.	
FROM K-1 - M. JACOB & SONS	3,597.	
FROM K-1 - CREW HOUSE, LLC	49,714.	
SUBTOTALS	320,267.	
TOTAL TO SCHEDULE A, LINE 11		320,267.

SCHEDULE A	MORTGAGE INTEREST AND POINTS REPORTED ON FORM 1098	STATEMENT 13
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DESCRIPTION	AMOUNT
CITIZENS, P O BOX 6260, GLEN ALLEN, VA 23058-6260	16,642.
HUNTINGTON NATIONAL BANK, 5555 CLEVELAND AVE - GW 1N09, COLUMBUS, OH 43231	13,988.
HUNTINGTON BANK, 5555 CLEVELAND AVE - GW 1N09, COLUMBUS, OH 43231	9,173.
TOTAL TO SCHEDULE A, LINE 8A	39,803.

SCHEDULE A	REAL ESTATE TAXES	STATEMENT 14
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DESCRIPTION	AMOUNT
POINTVIEW	21,884.
FALCON CT	30,501.
CHARLEVOIX	4,403.
HIGHLAND BEACH	6,739.
TOTAL TO SCHEDULE A, LINE 5B	63,527.

SCHEDULE D	CAPITAL GAIN DISTRIBUTIONS	STATEMENT 15
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NAME OF PAYER	TOTAL CAPITAL GAIN	28% GAIN
MERRILL LYNCH - [REDACTED]	19,198.	
TOTALS TO SCHEDULE D, LINE 13	19,198.	

SCHEDULE E	OTHER EXPENSES	STATEMENT 16
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COMMERCIAL REAL ESTATE - [REDACTED], CANTON, [REDACTED]

DESCRIPTION

AMOUNT

BANK FEES

29.

OUTSIDE LABOR

4,074.

RENT

852.

TOTAL TO SCHEDULE E, PAGE 1, LINE 19

4,955.

SCHEDULE E	OTHER INCOME	STATEMENT 17
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COMMERCIAL REAL ESTATE - [REDACTED], CANTON, [REDACTED]

DESCRIPTION

AMOUNT

GAIN ON LEGAL SETTLEMENT

62,500.

RENTAL INCOME

48,767.

TOTAL TO SCHEDULE E, PAGE 1

111,267.

SCHEDULE 8812

LINE 5 WORKSHEET

STATEMENT 20

1. MULTIPLY SCHEDULE 8812, LINE 4B, BY \$3,600	
2. MULTIPLY SCHEDULE 8812, LINE 4C, BY \$3,000	3,000.
3. ADD LINE 1 AND LINE 2	3,000.
4. MULTIPLY SCHEDULE 8812, LINE 4A, BY \$2,000	2,000.
5. SUBTRACT LINE 4 FROM LINE 3	1,000.
6. ENTER THE AMOUNT SHOWN BELOW FOR YOUR FILING STATUS	
- MARRIED FILING JOINTLY - \$12,500	
- QUALIFYING WIDOW(ER) - \$2,500	
- HEAD OF HOUSEHOLD - \$4,375	
- ALL OTHER FILING STATUSES - \$6,250	6,250.
7. ENTER THE SMALLER OF LINE 5 OR LINE 6	1,000.
8. ENTER THE AMOUNT SHOWN BELOW FOR YOUR FILING STATUS	
- MARRIED FILING JOINTLY OR	
QUALIFYING WIDOW(ER) - \$150,000	
- HEAD OF HOUSEHOLD - \$112,500	
- ALL OTHER FILING STATUSES - \$75,000	75,000.
9. SUBTRACT LINE 8 FROM SCHEDULE 8812, LINE 3	
- IF ZERO OR LESS, ENTER -0-	
- IF MORE THAN ZERO, AND NOT A MULTIPLE OF \$1,000,	
ENTER THE NEXT MULTIPLE OF \$1,000	824,000.
10. MULTIPLY LINE 9 BY 5% (0.05)	41,200.
11. ENTER THE SMALLER OF LINE 7 OR LINE 10	1,000.
12. SUBTRACT LINE 11 FROM LINE 3.	
ENTER ON SCHEDULE 8812, LINE 5	2,000.

FORM 8960

TRADE OR BUSINESS INCOME

STATEMENT 21

COMMERCIAL REAL ESTATE - [REDACTED], CANTON, [REDACTED]	-70,614.
CREW HOUSE, LLC	-151,910.
THE BOTTLE CREW, L.L.C.	-203,959.
AMOUNT TO FORM 8960, LINE 4B	-426,483.

FORM 8960

OTHER MODIFICATIONS TO INVESTMENT INCOME

STATEMENT 22

AMOUNT FROM LINE 7 WORKSHEET, LINE 13 FOR MI	801.	
TOTAL RECOVERY OF PRIOR YEAR FORM 8960, LINE 9B	801.	801.
AMOUNT TO FORM 8960, LINE 7		801.

JOEL E. JACOB

FORM 8960	STATE INCOME TAX	STATEMENT 23
CONNECTICUT		120.
ILLINOIS		441.
MICHIGAN		20,432.
NEBRASKA		459.
NORTH CAROLINA		228.
AMOUNT TO LINES 9 AND 10 WORKSHEET, PART III, LINE 2		21,680.

FORM 8960	STATE INCOME TAX PAYMENTS	STATEMENT 24
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CONNECTICUT

DESCRIPTION

AMOUNT

TOTAL TO STATE FORM 8960, LINE 10

FORM 8960	STATE INCOME TAX PAYMENTS	STATEMENT 25
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ILLINOIS

DESCRIPTION

AMOUNT

M. JACOB & SONS

THE BOTTLE CREW, L.L.C.

461.

614.

TOTAL TO STATE FORM 8960, LINE 10

1,075.

FORM 8960	STATE INCOME TAX PAYMENTS	STATEMENT 26
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MICHIGAN

DESCRIPTION

AMOUNT

THE BOTTLE CREW LLC

MICHIGAN 1ST QUARTER ESTIMATE PAYMENT

MICHIGAN 2ND QUARTER ESTIMATE PAYMENT

MICHIGAN 3RD QUARTER ESTIMATE PAYMENT

MICHIGAN PRIOR YEAR OVERPAYMENT APPLIED

13,955.

18,000.

12,000.

12,000.

12,483.

TOTAL TO STATE FORM 8960, LINE 10

68,438.

JOEL E. JACOB

FORM 8960 STATE INCOME TAX PAYMENTS STATEMENT 27

NEBRASKA

DESCRIPTION

AMOUNT

M. JACOB & SONS

459.

TOTAL TO STATE FORM 8960, LINE 10

459.

FORM 8960 STATE INCOME TAX PAYMENTS STATEMENT 28

NORTH CAROLINA

DESCRIPTION

AMOUNT

M. JACOB & SONS

231.

TOTAL TO STATE FORM 8960, LINE 10

231.

JOEL E. JACOB

FORM 4562

PART I - BUSINESS INCOME

STATEMENT 33

INCOME TYPE

AMOUNT

WAGES

328,352.

S CORPORATIONS

286,084.

TOTAL BUSINESS INCOME USED IN FORM 4562, LINE 11

614,436.

▼ DETACH HERE ▼

Form **4868**Department of the Treasury
Internal Revenue Service (99)**Application for Automatic Extension of Time
To File U.S. Individual Income Tax Return**

10-19

2021

For calendar year 2021, or other tax year beginning

, 2021, ending

Part I Identification**1** Your name(s)JOEL E. JACOB
[REDACTED]**2** Your social security number
[REDACTED]**3** Spouse's social security number
[REDACTED]**Part II Individual Income Tax****4** Estimate of total tax liability for 2021 \$ 200,000.**5** Total 2021 payments 599,449.**6** Balance due. Subtract line 5
from line 4 0.**7** Amount you are paying 0.**8** Check here if you are "out of the country" and a U.S.
citizen or resident ☐**9** Check here if you file Form 1040NR or 1040NR-EZ and did not receive
wages as an employee subject to U.S. income tax withholding ☐

JACO [REDACTED]

2021 W-2 and EARNINGS SUMMARY



This blue section is your Earnings Summary which provides more detailed information on the generation of your W-2 statement. The reverse side includes instructions and other general information.

Employee Reference Copy		W-2 Wage and Tax Statement		2021	
Copy C for employee's records					
d Control number	Dept.	Corp.	Employer use only		
000022 K2/ITW			A 14		
c Employer's name, address, and ZIP code					
THE BOTTLE CREW LLC					
[REDACTED]					
Batch #99759					
e Employee's name, address, and ZIP code					
JOEL E JACOB					
[REDACTED]					
b Employer's FED ID number		a Employee's SSA number			
[REDACTED]		[REDACTED]			
1 Wages, tips, other comp.		2 Federal income tax withheld			
328351.53		88284.53			
3 Social security wages		4 Social security tax withheld			
142800.00		8853.60			
5 Medicare wages and tips		6 Medicare tax withheld			
328351.53		5916.26			
7 Social security tips		8 Allocated tips			
[REDACTED]		[REDACTED]			
9 [REDACTED]		10 Dependent care benefits			
11 Nonqualified plans		12a See instructions for box 12			
14 Other		12b [REDACTED]			
175.38 AUTO		12c [REDACTED]			
16178.07 S-CORP		12d [REDACTED]			
15 State		Employer's state ID no.		16 State wages, tips, etc.	
MI		[REDACTED]		328351.53	
17 State income tax		18 Local wages, tips, etc.		19 Local income tax	
13954.92		[REDACTED]		20 Locality name	
[REDACTED]		[REDACTED]		[REDACTED]	

1. Your Gross Pay was adjusted as follows to produce your W-2 Statement.

	Wages, Tips, other Compensation Box 1 of W-2	Social Security Wages Box 3 of W-2	Medicare Wages Box 5 of W-2	MI State Wages, Tips, Etc. Box 16 of W-2
Gross Pay	310,175.46	310,175.46	310,175.46	310,175.46
LESS Wages Over Limit	N/A	185,551.53	N/A	N/A
Plus SGRF	18,176.07	18,176.07	18,176.07	18,176.07
Reported W-2 Wages	328,351.53	142,800.00	328,351.53	328,351.53

Note - Fringe benefits include : COMPANY CAR PERSONAL USE \$175.38

2. Employee Name and Address.

JOEL E JACOB